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MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATION

CUSTOMS

New Delhi, the 29th October 1957

S.R.O. 3430.—In exercise of the powers conferred by sub-section (3) of section 43-B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, and in supersession of the Customs Duties Drawback (Galvanised Iron Wire Products) Rules, 1955, the Central Government hereby makes the following rules, the same having been previously published as required by the said sub-section (3), namely:—

THE CUSTOMS DUTIES DRAWBACK (GALVANISED IRON WIRE PRODUCTS) RULES, 1957

1. **Short title.**—These rules may be called the Customs Duties Drawback (Galvanised Iron Wire Products) Rules, 1957.

2. **Definitions.**—In these rules, unless the context otherwise requires,—

- (a) “the Act” means the Sea Customs Act, 1878 (8 of 1878);
- (b) “goods” means gauge, mesh, netting and chain link fencing manufactured in India or the State of Pondicherry and in the manufacture of which imported material has been used;
- (c) “imported material” means galvanised iron wire of a gauge or gauges finer than 16 S.W.G. assessable under item 63(25) of the First Schedule to the Indian Tariff Act, 1934 (32 of 1934), and imported into India or the State of Pondicherry on payment of customs duty.

3. **Goods in respect of which drawback may be paid.**—Subject to the provisions of the Act and these rules, a drawback shall be allowed in respect of the imported material used in the manufacture of the goods exported from India or the State of Pondicherry, or shipped as stores for use on board a ship proceeding to a foreign port.

4. **Rate of drawback.**—The rate of drawback admissible under these rules on the shipment of the goods shall be as provided in the schedule to these rules:

Provided that in the case of goods manufactured from imported material of different gauges, the drawback shall be allowed at the rate applicable to the imported material of the thicker or thickest variety, as the case may be, used in the goods.

5. **Manner of allowing drawback.**—Drawback shall be allowed on the shipment of the goods from any port in India or the State of Pondicherry subject to the following conditions, namely:—

(a) that the shipper shall, on the shipping bill, declare—

(i) that a claim for drawback under section 43-B of the Act is being made,

- (ii) that galvanised iron wire of a gauge or gauges finer than 16 S.W.G. have been used in the manufacture of the goods entered for export, and
- (iii) the quantities of the goods entered for export, falling under each of the subdivisions in the Schedule to these rules, and
- (b) that the shipper shall furnish the Customs Collector with a copy of the shipment invoice or any other document giving details of the description, quantity and value of the goods under shipment.

6. **Powers of Customs Collector.**—For the purpose of enforcing these rules, the Customs Collector may require the shipper or the manufacturer of the goods to produce any books of accounts or other documents, or to submit any returns, relating to the proportion and quantity of the imported material used in the manufacture of the goods and the duty paid thereon.

7. **Access to manufactory.**—The manufacturer of the goods in respect of which a drawback is claimed under these rules shall give access to every part of the manufactory to any officer of the Central Government specially authorised in this behalf by the Chief Customs Officer or the Chief Customs Authority, to enable the officer so authorised to inspect the processes of manufacture and to verify by actual check or otherwise the statements made in support of the claim for drawback.

SCHEDULE

Description of goods	Rate of drawback per ton of goods exported
Goods in the manufacture of which imported material of fineness 17 S.W.G. to 22 S.W.G. has been used.	Rupees two hundred and fifty-six.
Goods in the manufacture of which imported material of fineness 23 S.W.G. to 27 S.W.G. has been used.	Rupees two hundred and eighty-four.
Goods in the manufacture of which imported material finer than 27 S.W.G. has been used.	Rupees three hundred and twelve.

[No. 239.]

M. A. RANGASWAMY, Dy. Secy.